1952.

File No. B Motor Vehicles Tax/52

Legal Department

B BRANCH

Subject:—

L.A. Bill No XII of 1952

A Bill to amend the Bombay Motor Vehicles Tax Act, 1935

Bom. Act. No. XVI of 1952

P.28/E

File No. B Motor Vehicles Tax/52

912-B

Office of the R.L.A.

The draft Bill as amended is in order.

2. The rate of tax against the following entries in revised Schedule I were left blank in Finance Department draft, namely:-

I (d) Cycles or tricycles used for drawing a trailer or side-car, in addition to above rates.

and

V Break down vans used for towing disabled vehicles.

The necessary figures have been inserted against these entries from pages 21 and 23 ante. The Finance Department may verify whether the figures are correct.

3. The proviso to clause V (renumbered as clause VI in the revised draft Bill) in revised Schedule I in Finance Department draft is unnecessary and has been deleted.

4. In Part II in Schedule I as the rate of surcharge will be the same for all kinds of motor vehicles, two separate entries for motor vehicles used for transport and for passengers etc. are not necessary. Part II has therefore been suitably amended.

5. The subject-matter of the Bill falls under entries 13 and 57 in List II and entry 33 in List III in the Seventh Schedule to the Constitution. The Bill does not require any sanction but it requires the Governor's recommendation under article 207(1).

Id/- J.R.D. 20/11

Remembrancer of Legal Affairs.

U.O. to P.D. Confidential No.966, dated the 20th November 1951.

KAM/28-6.

4 c.

No.355-L
Legal Department,
Council Hall, Poona, 9th August 1952.

From:

Shri J.S. Dhurandhar,
Additional Secretary to
the Government of Bombay,
Legal Department.

To :

The Secretary to the Governor of Bombay

Subject:- The Bombay Motor Vehicles Tax (Amendment) Bill, 1952.

Sir,

With reference to article 200 of the Constitution of India, I am directed to forward herewith for the assent of the Governor the authentic copy of the Bombay Motor Vehicles Tax(Amendment) Bill, 1952, which was read for the third time and passed by the Bombay Legislative Assembly at its meeting held on the 26th June 1952 and returned by the Bombay Legislative Council with recommendations at its meeting held on the 19th July 1952 and the recommendations to which made by the Bombay Legislative Council were agreed to by the Bombay Legislative Assembly at its meeting held on the 28th July 1952.

2. The subject-matter of the Bill falls under Entries 13 and 57 in List II and Entry 35 in List III in the Seventh Schedule to the Constitution of India. As the Bill does not contain any provision repugnant to the provisions of any earlier law made by Parliament or an existing law with respect to any of the matters enumerated in the Concurrent Legislative List, it is not necessary to reserve the Bill for the consideration of the President with reference to article 254(2) of the Constitution of India. It is also not necessary to reserve the Bill for the consideration of the President with reference to any other article of the Constitution.

3. The date on which the Governor's assent is given may kindly be entered in the endorsement.

4. I also forward herewith one copy of each of the

1.	Bill as introduced in the Bombay Legislative Assembly with the Statement of Objects and Reasons.	items Nos. 1,
2.	Bill as read for the third time and passed by the Bombay Legislative Assembly and as introduced in the Bombay Legislative Council.	2 and 4 and
3.	Bill as agreed to by the Bombay Legislative Council.	two copies
4.	Extracts from the proceedings of the Bombay Legislative Assembly dated the 26th June 1952, and the 26th July 1952 and of the Bombay Legislative Council dated the 19th July 1952.	of item No. 3

of the papers noted in the margin. The Bill was not referred to a Select Committee.

Yours faithfully,

Id/- J.R.D. 9/8

Additional Secretary to Government.

Copy forwarded with compliments to the Secretary to the Government of Bombay, Finance Department.

KAN/28-6.
4 c.

Legal Department.

Excepting section 7, there is no other provision for payment of additional tax. That section however contemplates cases of payment of additional tax when any vehicle in respect of which a tax has been paid is altered or proposed to be used in such manner as to cause the vehicle to become a vehicle in respect of which a higher rate of tax is payable and does not cover cases of payment of additional tax or difference on account of the increase in the tax as envisaged in the Bill. The proposed legislation not being retrospective, those owners who have paid the annual tax in full will not be liable to pay the difference unless specific provision in that behalf is made in the Act. The view expressed by Secretary, Finance Department, is correct.

Id/- J.R.D. 12/7

Additional Secretary to Government.

U.O. to F.D.(Poona,, No.144-L , dated the 12th July 1952.

KAN/28-6.
4 c.

NO . GS. 2491

From

Shri S.B.Kulkarni. IAS,

THE PRIVATE SECRETARY TO THEGOVERNOR OF BOMBAY

To

The Additional Secretary to the
Government of Bombay,
Legal Department,

Subject:- The Bombay Motor Vehicles (
Tax(Amendment) Bill, 1952.

GOVERNMENT HOUSE,

Poona 7, August 14, 1952.

Sir,

With reference to your letter No.335-L of August 9, 1952, I am directed to return herewith the authentic copy of the Bombay Motor Vehicles Tax (Amendment) Bill, 1952, with the Governor's assent signified thereon.

2. The Governor assented to the Bill on August 12, 1952.

Yours faithfully,

Sd/- S.B. Kulkarni

Secretary to the Governor.

KAR/28-6.
4 c.

ACTS.

Publication of the Bombay Motor Vehicles Tax (Amendment) Act, 1952

GOVERNMENT OF BOMBAY,
Legal Department,
Resolution No. 388-L,
Council Hall, Poona, 18th August 1952.

Letter to the Secretary to the Governor, No.355-L, dated the 9th August 1952.

Letter from the Secretary to the Governor, No.G.S. 24194, dated the 14th August 1952.

"With reference to your letter No. 355-L of August 9, 1952, I am directed to return herewith the authentic copy of the Bombay Motor Vehicles Tax (Amendment) Bill, 1952, with the Governor's assent signified thereon.

2. The Governor assented to the Bill on August 12, 1952".

RESOLUTION: The law should be published as Bombay Act No. XVI of 1952 in the Bombay Government Gazette dated the 19th August 1952.

2. The Act should be translated into Marathi, Gujarati, Kannada and Hindi (in Devnagari script, and the translations should be published in the Bombay Government Gazette.

3. A copy of the Act should be forwarded to the Finance Department.

By order of the Governor of Bombay

Sd/- S.W.DHURANDHAR,

Assistant Secretary to Government.

To

The Manager, Government Central Press, Bombay (with copy of the Act and with a request that 30 Gazette copies of the Act may be forwarded to the Legal Department and 10 copies to the Finan Department),
The Finance Department,
*The Examiner of Books and Publications,
The Bombay Legislature Department,
The Director of Publicity, Bombay,
The Liaison Officer for the Secretariat, Bombay,
with a c of the A

* With four extra copies of the Act.

REGISTERED No. B-1

The

Bombay Government Gazette

PUBLISHED BY AUTHORITY

MONDAY, 3RD MARCH 1952.

Separate paging is given to this Part in order that it may be filed as a separate compilation.

PART V

[To be translated into Marathi, Gujarati, Kannada and Hindi (in Devnagari script) and the translations to be published in the "Bombay Government Gazette". The dates of publication to be reported.]

The following Bill is published under the proviso to rule 80 of the Bombay Legislative Assembly Rules :—

L. A. BILL No. VII OF 1952.

A Bill to amend the Bombay Motor Vehicles Tax Act, 1935.

Bom. XXXIV of 1935.

WHEREAS it is expedient to amend the Bombay Motor Vehicles Tax Act, 1935, for the purposes hereinafter appearing ; It is hereby enacted as follows :—

Short title and commencement.

1. (*1*) This Act may be called the Bombay Motor Vehicles Tax (Amendment) Act, 1952.

(*2*) It shall come into force on such date as the State Government may, by notification in the *Official Gazette*, appoint.

Bom. XXXIV of 1935.

Amendment of section 9 of Bom. XXXIV of 1935.

2. In sub-section (*3*) of section 9 of the Bombay Motor Vehicles Tax Act, 1935 (hereinafter referred to as the said Act), for the words "in such manner as the State Government may determine" the words "in the prescribed manner" shall be substituted.

Amendment of section 20 of Bom. XXXIV of 1935.

3. In sub-section (*2*) of section 20 of the said Act,—

(*i*) after clause (*d*), the following clause shall be inserted, namely :—

"(*dd*) to specify the manner in which the accumulations in the Fund shall be expended under sub-section (*3*) of section 9 ;" ;

(*ii*) for clause (*g*), the following clause shall be substituted, namely :—

"(*g*) the authority to which, the time within which and the manner in which an appeal may be made under section 19A, the fees to be paid in respect of such appeal and the conduct and hearing of such appeal ;".

Amendment of Schedule I to Bom. XXXIV of 1935.

4. For Schedule I to the said Act, the following shall be substituted, namely :—

"SCHEDULE I.

(*See* section 3)

	Maximum annual rate of tax. Rs.
PART I.—Motor vehicles using motor spirit.	
A. Motor vehicles fitted solely with pneumatic tyres—	
I. Motor cycles and tricycles (including motor-scooters and cycles with attachment for propelling the same by mechanical power) not exceeding 8 cwt. in weight, unladen—	
(*a*) Cycles not exceeding 200 lbs. in weight, unladen ...	24
(*b*) Cycles exceeding 200 lbs. in weight, unladen ...	32
(*c*) Tricycles ...	32
(*d*) Cycles or tricycles used for drawing a trailer or sidecar, in addition to above rates ...	5
II. Motor vehicles not exceeding 5 cwt. in weight unladen adapted and used for invalids	5
III. Motor vehicles (including tricycles) weighing more than 8 cwt. unladen used for the transport or haulage of goods or materials—	
(*a*) Vehicles the registered laden weight of which does not exceed 30 cwt.	300
(*b*) Vehicles the registered laden weight of which exceeds 30 cwt. but does not exceed 60 cwt. ...	480
(*c*) Vehicles the registered laden weight of which exceeds 60 cwt. but does not exceed 90 cwt. ...	720
(*d*) Vehicles the registered laden weight of which exceeds 90 cwt. but does not exceed 120 cwt. ...	960
(*e*) Vehicles the registered laden weight of which exceeds 120 cwt. but does not exceed 150 cwt. ...	1,200

	Maximum annual rate of tax. Rs.
(*f*) Vehicles the registered laden weight of which exceeds 150 cwt.	100 for every 5 cwt. or part thereof.
(*g*) Additional tax payable in respect of such vehicles used for drawing trailers—	
(1) for each trailer the registered laden weight of which does not exceed 40 cwt. ...	300
(2) for each trailer the registered laden weight of which exceeds 40 cwt.	480

Provided that two or more vehicles shall not be chargeable under this clause in respect of the same trailer;

Provided further that the rates for motor vehicles registered for use solely within municipal and cantonment limits shall be two-thirds of the aforesaid rates.

IV. Motor vehicles (including tricycles) plying for hire and used for the transport of passengers—	
(*a*) Vehicles licensed to carry in all not more than two passengers	120
(*b*) Vehicles licensed to carry in all more than two but not more than four passengers	240
(*c*) Vehicles licensed to carry more than four passengers	The rate specified in (*b*) above, *plus* Rs. 32 for every passenger in addition to four passengers, which the vehicle is so licensed to carry.

Provided that the rates for motor vehicles registered for use solely within municipal and cantonment limits shall be 2/3rds of the aforesaid rates.

V. Breakdown vans used for towing disabled vehicles ...	200
VI. Motor vehicles other than those liable to tax under the foregoing provisions of the Schedule—	
(*a*) Vehicles not exceeding 15 cwt. in weight, unladen	60
(*b*) Vehicles exceeding 15 cwt. but not exceeding 30 cwt. in weight, unladen	90
(*c*) Vehicles exceeding 30 cwt. but not exceeding 45 cwt. in weight, unladen	120
(*d*) Vehicles exceeding 45 cwt. in weight, unladen ...	200

	Maximum annual rate of tax.
	Rs.
B. Motor vehicles other than those fitted solely with pneumatic tyres.	The rates shown in Class A, *plus* 50 per centum.
C. Motor vehicles visiting the State of Bombay.	The rates prescribed in the rules.
D. Dealers in or manufacturers of motor vehicles—	
For a general licence—	
(1) in respect of any seven or less number of motor vehicles	500
(2) in respect of any additional seven or less number of motor vehicles	500
PART II.—Motor vehicles using fuel other than motor spirit.	The rates shown in Part I, *plus* 50 per centum subject to a maximum of Rs. 800."

STATEMENT OF OBJECTS AND REASONS.

With a view to provide for more funds for the improvement of roads Government proposes to raise the tax on motor vehicles so that larger amounts may be available from the State Road Fund for expenditure on roads. With the improvement in the existing condition of roads, the depreciation of motor vehicles would be much minimised and actually the incidence from the increase in rates may not prove to be burdensome to owners of motor vehicles. The amount in the Road Fund will be available not only for the improvement of Government roads but also for roads within the limit of local authorities to whom a portion of the amount in the Fund would be made available in the form of grants-in-aid.

NOTES ON CLAUSES.

Clauses 2 and 3.—These provide for the framing of rules for the proper distribution of the accumulations in the State Road Fund. It is intended to frame rules in pursuance of this authority to make grants-in-aid to local authorities for improvement of roads surfaces. Clause 3 also provides for the framing of rules for purposes of deciding the procedure for appeals under the Act, the appointment of appellate authorities, etc.

Clause 4.—This provides for the substitution of the present schedule of tax rates by a new schedule imposing higher rates of taxation.

Dated the 1st March 1952. (Signed) M. D. D. GILDER.

By order of the Governor of Bombay,

J. R. DHURANDHAR,
Additional Secretary to the Government of Bombay,
Legal Department.

Bombay, dated the 3rd March 1952.

BOMBAY: PRINTED AT THE GOVERNMENT CENTRAL PRESS.

REGISTERED No. B-1

The

Bombay Government Gazette

PUBLISHED BY AUTHORITY

FRIDAY, 23RD MAY 1952.

Separate paging is given to this Part in order that it may be filed as a separate compilation.

PART V

[To be translated into Marathi, Gujarati, Kannada and Hindi (in Devnagari script) and the translations to be published in the "Bombay Government Gazette". The dates of publication to be reported.]

The following Bill is published under the proviso to rule 80 of the Bombay Legislative Assembly Rules :—

L. A. BILL-No. XII OF 1952.

A Bill to amend the Bombay Motor Vehicles Tax Act, 1935.

Bom. XXXIV of 1935.

WHEREAS it is expedient to amend the Bombay Motor Vehicles Tax Act, 1935, for the purposes hereinafter appearing ; It is hereby enacted as follows :—

Short title and commencement.

1. (*1*) This Act may be called the Bombay Motor Vehicles Tax (Amendment) Act, 1952.

(*2*) It shall come into force on such date as the State Government may, by notification in the *Official Gazette*, appoint.

Bom. XXXIV of 1935.

Amendment of section 9 of Bom. XXXIV of 1935.

2. In sub-section (*3*) of section 9 of the Bombay Motor Vehicles Tax Act, 1935 (hereinafter referred to as the said Act), for the words "in such manner as the State Government may determine" the words "in the prescribed manner" shall be substituted.

Amendment of section 20 of Bom. XXXIV of 1935.

3. In sub-section (*2*) of section 20 of the said Act,—

(*i*) after clause (*d*), the following clause shall be inserted, namely :—

"(*dd*) to specify the manner in which the accumulations in the Fund shall be expended under sub-section (*3*) of section 9 ;" ;

(*ii*) for clause (*g*), the following clause shall be substituted, namely :—

"(*g*) the authority to which, the time within which and the manner in which an appeal may be made under section 19A, the fees to be paid in respect of such appeal and the conduct and hearing of such appeal ;".

Amendment of Schedule I to Bom. XXXIV of 1935.

4. For Schedule I to the said Act, the following shall be substituted, namely :—

"SCHEDULE I.

(*See* section 3)

	Maximum annual rate of tax. Rs.
PART I.—Motor vehicles using motor spirit.	
A. Motor vehicles fitted solely with pneumatic tyres—	
I. Motor cycles and tricycles (including motor-scooters and cycles with attachment for propelling the same by mechanical power) not exceeding 8 cwt. in weight, unladen—	
(*a*) Cycles not exceeding 200 lbs. in weight, unladen ...	24
(*b*) Cycles exceeding 200 lbs. in weight, unladen ...	32
(*c*) Tricycles	32
(*d*) Cycles or tricycles used for drawing a trailer or sidecar, in addition to above rates ...	5
II. Motor vehicles not exceeding 5 cwt. in weight unladen adapted and used for invalids	5
III. Motor vehicles (including tricycles) weighing more than 8 cwt. unladen used for the transport or haulage of goods or materials—	
(*a*) Vehicles the registered laden weight of which does not exceed 30 cwt.	300
(*b*) Vehicles the registered laden weight of which exceeds 30 cwt. but does not exceed 60 cwt. ...	480
(*c*) Vehicles the registered laden weight of which exceeds 60 cwt. but does not exceed 90 cwt. ...	720
(*d*) Vehicles the registered laden weight of which exceeds 90 cwt. but does not exceed 120 cwt. ...	960
(*e*) Vehicles the registered laden weight of which exceeds 120 cwt. but does not exceed 150 cwt.	1,200

	Maximum annual rate of tax.
	Rs.
(*f*) Vehicles the registered laden weight of which exceeds 150 cwt.	100 for every 5 cwt. or part thereof.
(*g*) Additional tax payable in respect of such vehicles used for drawing trailers—	
(1) for each trailer the registered laden weight of which does not exceed 40 cwt. ...	300
(2) for each trailer the registered laden weight of which exceeds 40 cwt.	480
Provided that two or more vehicles shall not be chargeable under this clause in respect of the same trailer ;	
Provided further that the rates for motor vehicles registered for use solely within municipal and cantonment limits shall be two-thirds of the aforesaid rates.	
IV. Motor vehicles (including tricycles) plying for hire and used for the transport of passengers—	
(*a*) Vehicles licensed to carry in all not more than two passengers	120
(*b*) Vehicles licensed to carry in all more than two but not more than four passengers	240
(*c*) Vehicles licensed to carry more than four passengers	The rate specified in (*b*) above, *plus* Rs. 32 for every passenger in addition to four passengers, which the vehicle is so licensed to carry.
Provided that the rates for motor vehicles registered for use solely within municipal and cantonment limits shall be 2/3rds of the aforesaid rates.	
V. Breakdown vans used for towing disabled vehicles	200
VI. Motor vehicles other than those liable to tax under the foregoing provisions of the Schedule—	
(*a*) Vehicles not exceeding 15 cwt. in weight, unladen	60
(*b*) Vehicles exceeding 15 cwt. but not exceeding 30 cwt. in weight, unladen	90
(*c*) Vehicles exceeding 30 cwt. but not exceeding 45 cwt. in weight, unladen	120
(*d*) Vehicles exceeding 45 cwt. in weight, unladen ...	200

	Maximum annual rate of tax. Rs.
B. Motor vehicles other than those fitted solely with pneumatic tyres.	The rates shown in Class A, *plus* 50 per centum.
C. Motor vehicles visiting the State of Bombay.	The rates prescribed in the rules.
D. Dealers in or manufacturers of motor vehicles— For a general licence—	
(1) in respect of any seven or less number of motor vehicles	500
(2) in respect of any additional seven or less number of motor vehicles	500
PART II.—Motor vehicles using fuel other than motor spirit.	The rates shown in Part I, *plus* 50 per centum subject to a maximum of Rs. 800."

STATEMENT OF OBJECTS AND REASONS.

With a view to provide for more funds for the improvement of roads Government proposes to raise the tax on motor vehicles so that larger amounts may be available from the State Road Fund for expenditure on roads. With the improvement in the existing condition of roads, the depreciation of motor vehicles would be much minimised and actually the incidence from the increase in rates may not prove to be burdensome to owners of motor vehicles. The amount in the Road Fund will be available not only for the improvement of Government roads but also for roads within the limit of local authorities to whom a portion of the amount in the Fund would be made available in the form of grants-in-aid.

NOTES ON CLAUSES.

Clauses 2 and 3.—These provide for the framing of rules for the proper distribution of the accumulations in the State Road Fund. It is intended to frame rules in pursuance of this authority to make grants-in-aid to local authorities for improvement of roads surfaces. Clause 3 also provides for the framing of rules for purposes of deciding the procedure for appeals under the Act, the appointment of appellate authorities, etc.

Clause 4.—This provides for the substitution of the present schedule of tax rates by a new schedule imposing higher rates of taxation.

Dated the 20th May 1952. (Signed) JIVRAJ N. MEHTA.

By order of the Governor of Bombay,

J. R. DHURANDHAR,
Additional Secretary to the Government of Bombay,
Legal Department.

Bombay, dated the 23rd May 1952.

BOMBAY: PRINTED AT THE GOVERNMENT CENTRAL PRESS.

L. A. BILL No. XII OF 1952.

A Bill to amend the Bombay Motor Vehicles Tax Act, 1935.

(As read for the third time and passed by the Legislative Assembly on the 26th June 1952.)

Bom. XXXIV of 1935.

WHEREAS it is expedient to amend the Bombay Motor Vehicles Tax Act, 1935, for the purpose hereinafter appearing; It is hereby enacted as follows :—

Short title and commencement.

1. (*1*) This Act may be called the Bombay Motor Vehicles Tax (Amendment) Act, 1952.

(*2*) It shall come into force on such date as the State Government may, by notification in the *Official Gazette*, appoint.

Bom. XXXIV of 1935.

Amendment of section 9 of Bom. XXXIV of 1935.

2 In sub-section (*3*) of section 9 of the Bombay Motor Vehicles Tax Act, 1935 (hereinafter referred to as the said Act), for the words "in such manner as the State Government may determine" the words "in the prescribed manner" shall be substituted.

MO-II Bk Hb 115—1

Amendment of section 20 of Bom. XXXIV of 1935.

3. In sub-section (*2*) of section 20 of the said Act,—

(*i*) after clause (*d*), the following clause shall be inserted, namely :—

"(*dd*) to specify the manner in which the accumulations in the Fund shall be expended under sub-section (*3*) of section 9 ; " ;

(*ii*) for clause (*g*), the following clause shall be substituted, namely :—

"(*g*) the authority to which, the time within which and the manner in which an appeal may be made under section 19A, the fees to be paid in respect of such appeal and the conduct and hearing of such appeal ; ".

Amendment of Schedule I to Bom. XXXIV of 1935.

4. For Schedule I to the said Act, the following shall be substituted, namely :-

"SCHEDULE I.

(*See* section 3)

	Maximum annual rate of tax. Rs.
PART I.—Motor vehicles using motor spirit.	
A. Motor vehicles fitted solely with pneumatic tyres—	
I. Motor cycles and tricycles (including motor-scooters and cycles with attachment for propelling the same by mechanical power) not exceeding 8 cwt. in weight, unladen—	
(*a*) Cycles not exceeding 200 lbs. in weight, unladen ...	24
(*b*) Cycles exceeding 200 lbs. in weight, unladen ...	32
(*c*) Tricycles	32
(*d*) Cycles or tricycles used for drawing a trailer or sidecar, in addition to above rates ...	5
II. Motor vehicles not exceeding 5 cwt. in weight unladen adapted and used for invalids	5
III. Motor vehicles (including tricycles) weighing more than 8 cwt. unladen used for the transport or haulage of goods or materials—	
(*a*) Vehicles the registered laden weight of which does not exceed 30 cwt.	300
(*b*) Vehicles the registered laden weight of which exceeds 30 cwt. but does not exceed 60 cwt. ...	480
(*c*) Vehicles the registered laden weight of which exceeds 60 cwt. but does not exceed 90 cwt. ...	720
(*d*) Vehicles the registered laden weight of which exceeds 90 cwt. but does not exceed 120 cwt. ...	960
(*e*) Vehicles the registered laden weight of which exceeds 120 cwt. but does not exceed 150 cwt. ...	1,200

	Maximum annual rate of tax.
	Rs.
(*f*) Vehicles the registered laden weight of which exceeds 150 cwt.	100 for every 5 cwt. or part thereof.
(*g*) Additional tax payable in respect of such vehicles used for drawing trailers—	
(1) for each trailer the registered laden weight of which does not exceed 40 cwt. ...	300
(2) for each trailer the registered laden weight of which exceeds 40 cwt.	480

Provided that two or more vehicles shall not be chargeable under this clause in respect of the same trailer ;

Provided further that the rates for motor vehicles registered for use solely within municipal and cantonment limits shall be two-thirds of the aforesaid rates.

IV. Motor vehicles (including tricycles) plying for hire and used for the transport of passengers—	
(*a*) Vehicles licensed to carry in all not more than two passengers	120
(*b*) Vehicles licensed to carry in all more than two but not more than four passengers	240
(*c*) Vehicles licensed to carry more than four passengers	The rate specified in (*b*) above, *plus* Rs. 32 for every passenger in addition to four passengers, which the vehicle is so licensed to carry.

Provided that the rates for motor vehicles registered for use solely within municipal and cantonment limits shall be 2/3rds of the aforesaid rates.

V. Breakdown vans used for towing disabled vehicles ...	200
VI. Motor vehicles other than those liable to tax under the foregoing provisions of the Schedule—	
(*a*) Vehicles not exceeding 15 cwt. in weight, unladen	60
(*b*) Vehicles exceeding 15 cwt. but not exceeding 30 cwt. in weight, unladen	90
(*c*) Vehicles exceeding 30 cwt. but not exceeding 45 cwt. in weight, unladen	120
(*d*) Vehicles exceeding 45 cwt. in weight, unladen ...	200

	Maximum annual rate of tax.
	Rs.
B. Motor vehicles other than those fitted solely with pneumatic tyres.	The rates shown in Class A, *plus* 50 per centum.
C. Motor vehicles visiting the State of Bombay.	The rates prescribed in the rules.
D. Dealers in or manufacturers of motor vehicles—	
For a general licence—	
(1) in respect of any seven or less number of motor vehicles	500
(2) in respect of any additional seven or less number of motor vehicles ...	500
PART II.—Motor vehicles using fuel other than motor spirit.	The rates shown in Part I, *plus* 50 per centum subject to a maximum of Rs. 800."

STATEMENT OF OBJECTS AND REASONS.

With a view to provide for more funds for the improvement of roads Government proposes to raise the tax on motor vehicles so that larger amounts may be available from the State Road Fund for expenditure on roads. With the improvement in the existing condition of roads, the depreciation of motor vehicles would be much minimised and actually the incidence from the increase in rates may not prove to be burdensome to owners of motor vehicles. The amount in the Road Fund will be available not only for the improvement of Government roads but also for roads within the limit of local authorities to whom a portion of the amount in the Fund would be made available in the form of grants-in-aid.

NOTES ON CLAUSES.

Clauses 2 and 3.—These provide for the framing of rules for the proper distribution of the accumulations in the State Road Fund. It is intended to frame rules in pursuance of this authority to make grants-in-aid to local authorities for improvement of roads surfaces. Clause 3 also provides for the framing of rules for purposes of deciding the procedure for appeals under the Act, the appointment of appellate authorities, etc.

Clause 4.—This provides for the substitution of the present schedule of tax rates by a new schedule imposing higher rates of taxation.

Dated the 20th May 1952. JIVRAJ N. MEHTA.

Government of Bombay

LEGAL DEPARTMENT

[L. A. BILL No. XII OF 1952.]

(As read for the third time and passed by the Legislative Assembly on the 26th June 1952.)

A Bill to amend the Bombay Motor Vehicles Tax Act, 1935.

[Dr. JIVRAJ N. MEHTA, M.L.A.]

BOMBAY: PRINTED AT THE GOVERNMENT CENTRAL PRESS.

Note.—*The amendments recommended by the Legislative Council are indicated by showing the deletions in square brackets and the additions in italics.*

L. A. BILL No. XII OF 1952.

A Bill to amend the Bombay Motor Vehicles Tax Act, 1935.

(As read for the third time and passed by the Legislative Assembly on the 26th June 1952.)

(As returned by the Legislative Council with recommendations on the 19th July 1952.)

Bom. XXXIV of 1935.

WHEREAS it is expedient to amend the Bombay Motor Vehicles Tax Act, 1935, for the purposes hereinafter appearing; It is hereby enacted as follows :—

Short title and commencement.

1. (*1*) This Act may be called the Bombay Motor Vehicles Tax (Amendment) Act, 1952.

(*2*) It shall come into force on such date as the State Government may, by notification in the *Official Gazette*, appoint.

Bom. XXXIV of 1935.

Amendment of section 9 of Bom. XXXIV of 1935.

2. In sub-section (*3*) of section 9 of the Bombay Motor Vehicles Tax Act, 1935 (hereinafter referred to as the said Act), for the words "in such manner as the State Government may determine" the words "in the prescribed manner" shall be substituted.

MO-II Ek Hb 151—1

Amendment of section 20 of Bom. XXXIV of 1935.

3. In sub-section (*2*) of section 20 of the said Act,—

(*i*) after clause (*d*), the following clause shall be inserted, namely :—

" (*dd*) to specify the manner in which the accumulations in the Fund shall be expended under sub-section (*3*) of section 9 ; " ;

(*ii*) for clause (*g*), the following clause shall be substituted, namely :—

" (*g*) the authority to which, the time within which and the manner in which an appeal may be made under section 19A, the fees to be paid in respect of such appeal and the conduct and hearing of such appeal ; ".

Amendment of Schedule I to Bom. XXXIV of 1935.

4. For Schedule I to the said Act, [the following shall be substituted, namely :—

the Schedule mentioned below shall be substituted :

Provided, however, if in respect of a motor vehicle, the tax has, before the commencement of the Bombay Motor Vehicles Tax (Amendment) Act, 1952, been paid in advance either for the whole year or for any quarter at the rate in force before such commencement, the registered owner or any person in possession of the said vehicle shall pay in the prescribed manner and on or before such date as the State Government may notify in this behalf an additional tax of a sum which is equal to the difference between the tax already paid and the tax which is payable in respect of the said vehicle for the unexpired period of such year or quarter, as the case may be, at such rate as may be specified under section 3 after such commencement.

" SCHEDULE I.

(*See* section 3)

	Maximum annual rate of tax.
	Rs.
PART I.—Motor vehicles using motor spirit.	
A. Motor vehicles fitted solely with pneumatic tyres—	
I. Motor cycles and tricycles (including motor-scooters and cycles with attachment for propelling the same by mechanical power) not exceeding 8 cwt. in weight, unladen—	
(*a*) Cycles not exceeding 200 lbs. in weight, unladen ...	24
(*b*) Cycles exceeding 200 lbs. in weight, unladen ...	32
(*c*) Tricycles	32
(*d*) Cycles or tricycles used for drawing a trailer or sidecar, in addition to above rates ...	5
II. Motor vehicles not exceeding 5 cwt. in weight unladen adapted and used for invalids	5
III. Motor vehicles (including tricycles) weighing more than 8 cwt. unladen used for the transport or haulage of goods or materials—	
(*a*) Vehicles the registered laden weight of which does not exceed 30 cwt.	300
(*b*) Vehicles the registered laden weight of which exceeds 30 cwt. but does not exceed 60 cwt. ...	480
(*c*) Vehicles the registered laden weight of which exceeds 60 cwt. but does not exceed 90 cwt. ...	720
(*d*) Vehicles the registered laden weight of which exceeds 90 cwt. but does not exceed 120 cwt. ...	960
(*e*) Vehicles the registered laden weight of which exceeds 120 cwt. but does not exceed 150 cwt. ...	1,200

	Maximum annual rate of tax.
	Rs.
(*f*) Vehicles the registered laden weight of which exceeds 150 cwt.	100 for every 5 cwt. or part thereof.
(*g*) Additional tax payable in respect of such vehicles used for drawing trailers—	
(1) for each trailer the registered laden weight of which does not exceed 40 cwt.	300
(2) for each trailer the registered laden weight of which exceeds 40 cwt.	480

Provided that two or more vehicles shall not be chargeable under this clause in respect of the same trailer ;

Provided further that the rates for motor vehicles registered for use solely within municipal and cantonment limits shall be two-thirds of the aforesaid rates.

IV. Motor vehicles (including tricycles) plying for hire and used for the transport of passengers—	
(*a*) Vehicles licensed to carry in all not more than two passengers	120
(*b*) Vehicles licensed to carry in all more than two but not more than four passengers	240
(*c*) Vehicles licensed to carry more than four passengers	The rate specified in (*b*) above, *plus* Rs. 32 for every passenger in addition to four passengers, which the vehicle is so licensed to carry.

Provided that the rates for motor vehicles registered for use solely within municipal and cantonment limits shall be 2/3rds of the aforesaid rates.

V. Breakdown vans used for towing disabled vehicles ...	200
VI. Motor vehicles other than those liable to tax under the foregoing provisions of the Schedule—	
(*a*) Vehicles not exceeding 15 cwt. in weight, unladen	60
(*b*) Vehicles exceeding 15 cwt. but not exceeding 30 cwt. in weight, unladen	90
(*c*) Vehicles exceeding 30 cwt. but not exceeding 45 cwt. in weight, unladen	120
(*d*) Vehicles exceeding 45 cwt. in weight, unladen ...	200

	Maximum annual rate of tax.
	Rs.
B. Motor vehicles other than those fitted solely with pneumatic tyres.	The rates shown in Class A, *plus* 50 per centum.
C. Motor vehicles visiting the State of Bombay.	The rates prescribed in the rules.
D. Dealers in or manufacturers of motor vehicles—	
For a general licence—	
(1) in respect of any seven or less number of motor vehicles	500
(2) in respect of any additional seven or less number of motor vehicles	500
PART II.—Motor vehicles using fuel other than motor spirit.	The rates shown in Part I, *plus* [50 per centum subject to a maximum of Rs. 800."] *a surcharge of 50 per centum provided that such surcharge shall in no case exceed Rs. 800.*

STATEMENT OF OBJECTS AND REASONS.

With a view to provide for more funds for the improvement of roads Government proposes to raise the tax on motor vehicles so that larger amounts may be available from the State Road Fund for expenditure on roads. With the improvement in the existing condition of roads, the depreciation of motor vehicles would be much minimised and actually the incidence from the increase in rates may not prove to be burdensome to owners of motor vehicles. The amount in the Road Fund will be available not only for the improvement of Government roads but also for roads within the limit of local authorities to whom a portion of the amount in the Fund would be made available in the form of grants-in-aid.

NOTES ON CLAUSES.

Clauses 2 and 3.—These provide for the framing of rules for the proper distribution of the accumulations in the State Road Fund. It is intended to frame rules in pursuance of this authority to make grants-in-aid to local authorities for improvement of roads surfaces. Clause 3 also provides for the framing of rules for purposes of deciding the procedure for appeals under the Act, the appointment of appellate authorities, etc.

Clause 4.—This provides for the substitution of the present schedule of tax rates by a new schedule imposing higher rates of taxation.

Dated the 20th May 1952. JIVRAJ N. MEHTA.

MO-II Bk Hb 151—2

Government of Bombay

LEGAL DEPARTMENT

[L. A. BILL No. XII OF 1952.]

(As read for the third time and passed by the Legislative Assembly on the 26th June 1952.)

(As returned by the Legislative Council with recommendations on the 19th July 1952.)

A Bill to amend the Bombay Motor Vehi Tax Act, 1935.

[Dr. JIVRAJ N. MEHTA, M.L.A.]

BOMBAY : PRINTED AT THE GOVERNMENT CENTRAL PRESS.

REGISTERED No. B-1

The

Bombay Government Gazette

PUBLISHED BY AUTHORITY

TUESDAY, 19TH AUGUST 1952.

Separate paging is given to this Part in order that it may be filed as a separate compilation.

PART IV

Acts of the Bombay Legislature and Ordinances promulgated and Regulations made by the Governor.

CONTENTS.

	Pages
BOMBAY ACT No. XVI OF 1952.—An Act to amend the Bombay Motor Vehicles Tax Act, 1935	61–64

The following Act of the Bombay Legislature having been assented to by the Governor on the 12th August 1952 is hereby published for general information.

J. R. DHURANDHAR,
Additional Secretary to the Government of Bombay,
Legal Department.

BOMBAY ACT No. XVI OF 1952.

(First published, after having received the assent of the Governor, in the "Bombay Government Gazette" on the 19th August 1952.)

An Act to amend the Bombay Motor Vehicles Tax Act, 1935.

Bom. XXXIV of 1935.

WHEREAS it is expedient to amend the Bombay Motor Vehicles Tax Act, 1935, for the purposes hereinafter appearing; It is hereby enacted as follows:—

Short title and commencement.

1. (*1*) This Act may be called the Bombay Motor Vehicles Tax (Amendment) Act, 1952.

(*2*) It shall come into force on such date as the State Government may, by notification in the *Official Gazette*, appoint.

Bom. XXXIV of 1935.

Amendment of section 9 of Bom. XXXIV of 1935.

2. In sub-section (*3*) of section 9 of the Bombay Motor Vehicles Tax Act, 1935 (hereinafter referred to as the said Act), for the words "in such manner as the State Government may determine" the words "in the prescribed manner" shall be substituted.

Amendment of section 20 of Bom. XXXIV of 1935.

3. In sub-section (2) of section 20 of the said Act,—

(*i*) after clause (*d*), the following clause shall be inserted, namely :—

"(*dd*) to specify the manner in which the accumulations in the Fund shall be expended under sub-section (3) of section 9 ;" ;

(*ii*) for clause (*g*), the following clause shall be substituted, namely :—

"(*g*) the authority to which, the time within which and the manner in which an appeal may be made under section 19A, the fees to be paid in respect of such appeal and the conduct and hearing of such appeal ;".

Amendment of Schedule I to Bom. XXXIV of 1935.

4. For Schedule I to the said Act, the Schedule mentioned below shall be substituted :

Provided, however, if in respect of a motor vehicle, the tax has, before the commencement of the Bombay Motor Vehicles Tax (Amendment) Act, 1952, been paid in advance either for the whole year or for any quarter at the rate in force before such commencement, the registered owner or any person in possession of the said vehicle shall pay in the prescribed manner and on or before such date as the State Government may notify in this behalf an additional tax of a sum which is equal to the difference between the tax already paid and the tax which is payable in respect of the said vehicle for the unexpired period of such year or quarter, as the case may be, at such rate as may be specified under section 3 after such commencement. Bom. of 1952.

"SCHEDULE I.

(*See* section 3)

	Maximum annual rate of tax. Rs.
PART I.—Motor vehicles using motor spirit.	
A. Motor vehicles fitted solely with pneumatic tyres—	
I. Motor cycles and tricycles (including motor-scooters and cycles with attachment for propelling the same by mechanical power) not exceeding 8 cwt. in weight, unladen—	
(*a*) Cycles not exceeding 200 lbs. in weight, unladen ...	24
(*b*) Cycles exceeding 200 lbs. in weight, unladen ...	32
(*c*) Tricycles	32
(*d*) Cycles or tricycles used for drawing a trailer or sidecar, in addition to above rates ...	5
II. Motor vehicles not exceeding 5 cwt. in weight unladen adapted and used for invalids	5
III. Motor vehicles (including tricycles) weighing more than 8 cwt. unladen used for the transport or haulage of goods or materials—	
(*a*) Vehicles the registered laden weight of which does not exceed 30 cwt.	300
(*b*) Vehicles the registered laden weight of which exceeds 30 cwt. but does not exceed 60 cwt. ...	480
(*c*) Vehicles the registered laden weight of which exceeds 60 cwt. but does not exceed 90 cwt. ...	720
(*d*) Vehicles the registered laden weight of which exceeds 90 cwt. but does not exceed 120 cwt. ...	960
(*e*) Vehicles the registered laden weight of which exceeds 120 cwt. but does not exceed 150 cwt. ...	1,200

	Maximum annual rate of tax. Rs.
(*f*) Vehicles the registered laden weight of which exceeds 150 cwt.	100 for every 5 cwt. or part thereof.
(*g*) Additional tax payable in respect of such vehicles used for drawing trailers—	
(1) for each trailer the registered laden weight of which does not exceed 40 cwt.	300
(2) for each trailer the registered laden weight of which exceeds 40 cwt.	480

Provided that two or more vehicles shall not be chargeable under this clause in respect of the same trailer ;

Provided further that the rates for motor vehicles registered for use solely within municipal and cantonment limits shall be two-thirds of the aforesaid rates.

IV. Motor vehicles (including tricycles) plying for hire and used for the transport of passengers—	
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(*c*) Vehicles licensed to carry more than four passengers	The rate specified in (*b*) above, *plus* Rs. 32 for every passenger in addition to four passengers, which the vehicle is so licensed to carry.

Provided that the rates for motor vehicles registered for use solely within municipal and cantonment limits shall be 2/3rds of the aforesaid rates.

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(*d*) Vehicles exceeding 45 cwt. in weight, unladen ...	200

	Maximum annual rate of tax.
	Rs.
B. Motor vehicles other than those fitted solely with pneumatic tyres.	The rates shown in Class A, *plus* 50 per centum.
C. Motor vehicles visiting the State of Bombay.	The rates prescribed in the rules.
D. Dealers in or manufacturers of motor vehicles—	
For a general licence—	
(1) in respect of any seven or less number of motor vehicles	500
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PART II.—Motor vehicles using fuel other than motor spirit.	The rates shown in Part I, *plus* a surcharge of 50 per centum provided that such surcharge shall in no case exceed Rs. 800."

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